1.   A position budgeting and control system for evaluating and controlling human resource budgets, comprising:

-        a central processing unit (14);

-        input/output means (18);

-        at least one data base means (20) containing human resource data relating to human resource objects;

-        a commitment engine (22);

-        said commitment engine (22) retrieving human resource relevant data from said at least one data base means (20) and evaluating a human resource budget for a given human resource object for a predefined period of time on the basis of said retrieved data, said commitment engine (22) further storing the result of said evaluation and monitoring said budget during said predefined period of time.

2.   The system according to claim 1, wherein said commitment engine (22) comprises an administrator module (24), an object collector module (26) and a data collector module (28), said administrator module (24) being connected to said object collector module (26) and said data collector module (28), said administrator module (24) administering data flow to and from said object and data collector modules (26, 28), said object collector module (26) retrieving objects from said at least one data base means (20) and said data collector means (28) collecting data from said at least one data base means (20) and

writing updated human resource data to said at least one data base means (20).

3. The system according to claim 1 or 2, said commitment engine (22) further comprising a creator module (30) for creating budget control documents, an error handling module (34) for handling errors and triggering workflows to overcome an error, and a transfer module (32) for transferring budget data to exterior accountancy (40), said administrator module (24) administering data flow to and from said creator, said error handling and said transfer modules (30, 34, 32).

4. The system according to claim 2 or 3, wherein said human resource data consists of position data and individual employee data.

5. The system according to one of the claims 2 to 4, wherein said commitment engine (22) calculates individual employee salary on the basis of said retrieved data.

6. The system according to claim 5, wherein said commitment engine (22) calculates said individual employee salary for said predefined period of time as a budget and monitors said budget during said period of time.

7. The system according to claim 6, wherein said commitment engine (22) combines several of said individual employee salary budgets into a department or cost center budget.

8. The system according to claim 7, wherein said commitment engine (22) monitors said department or cost center budget during said period of time.

9.   The system according to one of the claims 6 to 8, wherein said monitoring involves a comparison of said calculated budget with actually effected salary payments.

10.   The system according to one of the claims 4 to 9, wherein said commitment engine (22) calculates position cost simulations for employee positions on the basis of said position data for said predefined period of time, the sum of said position cost simulations being the potential position budget for an employer entity or sub-entity for said predefined period of time.

11.   The system according to one of the claims 4 to 10, wherein said commitment engine (22) calculates employee cost simulations for an existing employee on the basis of said individual employee data for said predefined period of time, the sum of said employee cost simulations being the actual employee budget for an employer entity or sub-entity for said predefined period of time.

12.   The system according to claim 10 and 11, wherein said commitment engine (22) provides an indication for a hiring decision regarding hiring of new personnel on the basis of the difference between said potential position budget and said actual employee budget.

13.   The system according to one of the claims 4 to 12, wherein said commitment engine (22) automatically recognizes changes to said human resource data that are relevant to said budget and re-evaluates said budget.

14.   A computer-implemented method for evaluating and controlling human resource budgets, comprising:

retrieving human resource relevant data from a data base means (20) containing human resource data and evaluating a human resource budget for a given human resource object for a predefined period of time on the

5 basis of said retrieved data, and

storing and monitoring said budget during said predefined period of time.

15. A computer-implemented method according to claim

10 14, further comprising:

reserving funds according to said evaluated human resource data.

16. A computer-implemented method according to claim

15 15, further comprising:

continuously adapting said reserved funds by subtracting effected salary payments.

17. A computer-implemented method according to one

20 of the claims 14 to 16, further comprising:

on the basis of a budget preparation, performing a reservation step for a human resource position only, then performing a pre-commitment step for occupied and vacant human resource positions only on the basis of retrieved

25 specific position data, and then performing a commitment step for human resource objects only on the basis of retrieved specific object data, and subsequent adaptation of the results of the respective prior steps.

30 18. A computer-implemented method according to claim

17, further comprising:

reserving funds for said predefined period of time on the basis of said commitment step.

19.   A computer-implemented method according to claim 17 or 18, further comprising:

continuous adaptation of the results of said pre-commitment and commitment steps based on changes to said human resource position data.

20.   A computer-implemented method according to one of claims 17 to 19, further comprising:

continuous adaptation of the results of said pre-commitment and commitment steps based on changes to said human resource object data.

21.   A computer program product for evaluating and controlling human resource budgets embodied by a computer readable medium, the computer program product comprising instructions to cause a processor of a computer to execute the following steps:

retrieving human resource relevant data and evaluating a human resource budget for a given human resource object for a predefined period of time on the basis of said retrieved data, and

storing and monitoring said budget during said predefined period of time.

22.   A computer program product according to claim 21, further comprising instructions for:

reserving funds according to said evaluated human resource data.

23.   A computer program product according to claim 22, further comprising instructions for:

continuously adapting said reserved funds by subtracting effected salary payments.

24.   A computer program product according to one of the claims 21 to 23, further comprising instructions for:

on the basis of a budget preparation, performing a reservation step for a human resource position only, then

5   performing a pre-commitment step for occupied and vacant human resource positions only on the basis of retrieved specific position data, and then performing a commitment step for human resource objects only on the basis of retrieved specific object data, and subsequent adaptation

10 of the results of the respective prior steps.

25.   A computer program product according to claim 24, further comprising instructions for:

reserving funds for said predefined period of time on

15 the basis of said commitment step.

26.   A computer program product according to claim 24 or 25, further comprising instructions for:

continuous adaptation of the results of said pre-

20 commitment and commitment steps based on changes to said human resource position data.

27.   A computer program product according to one of the claims 24 to 26, further comprising instructions for:

25 continuously adapting the results of said pre-commitment and commitment steps based on changes to said human resource object data.

28.   A computer program comprising computer program

30 code means to perform a method according to one of the claims 13 to 20 if run on a computer.